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BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2007
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/22/07

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 2007
With Supplemental Information Schedules

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Independent Auditor's Report

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the basic financial statements of the Bienville Parish Sheriff, a component unit of Bienville Parish Police Jury, as of June 30, 2007, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Bienville Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

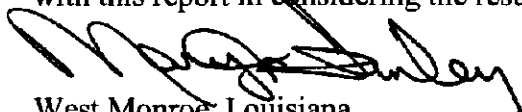
In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Bienville Parish Sheriff as of June 30, 2007, and the changes in its financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

Management's discussion and analysis, and supplementary information on pages 6 through 9 and 29 through 30, respectively are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information and reviewing the source of selected information. However, I did not audit the information and express no opinion on it.

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements of the Bienville Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 2007

In accordance with *Government Auditing Standards*, I have also issued a report dated July 24, 2007, on my consideration of the Bienville Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana
July 24, 2007

REQUIRED SUPPLEMENTARY INFORMATION
PART I

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Management's Discussion and Analysis
June 30, 2007

As management of the Bienville Parish Sheriff, I offer readers of the Bienville Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Bienville Parish Sheriff for the fiscal year ended June 30, 2007. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Bienville Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Bienville Parish Sheriff's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Bienville Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Bienville Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Bienville Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Bienville Parish Sheriff adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Bienville Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Bienville Parish Sheriff's performance.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Bienville Parish Sheriff exceeded liabilities by \$4,457,132. Approximately 12% of the Bienville Parish Sheriff's net assets reflects its investment in capital assets (equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

An additional portion of the Bienville Parish Sheriff's net assets represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by the Bienville Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET ASSETS

	<u>2006</u>	<u>2007</u>
ASSETS		
Cash and cash equivalents	\$2,483,290	\$3,874,607
Receivables	49,271	73,015
Prepaid assets	44,887	73,363
Capital assets (net of accumulated depreciation)	<u>338,130</u>	<u>510,822</u>
TOTAL ASSETS	<u>\$2,915,578</u>	<u>\$4,531,807</u>
LIABILITIES		
Accounts payable	\$54,869	\$49,159
Unearned revenue	<u>26,340</u>	<u>25,516</u>
TOTAL LIABILITIES	<u>81,209</u>	<u>74,675</u>
NET ASSETS		
Invested in capital assets, net of related debt	338,130	510,823
Unrestricted	<u>2,496,239</u>	<u>3,946,309</u>
TOTAL NET ASSETS	<u>\$2,834,369</u>	<u>\$4,457,132</u>

STATEMENT OF ACTIVITIES

	<u>2006</u>	<u>2007</u>
Judicial:		
Personal services	\$1,961,945	\$2,014,073
Operating services	276,888	294,695
Materials and supplies	263,274	239,594
Travel	18,444	17,827
Depreciation expense	<u>113,477</u>	<u>165,200</u>
Total Program Expenses	<u>2,634,028</u>	<u>2,731,389</u>
Program revenues:		
License and permits	80	70
Commissions on fines and bonds	46,664	43,998
Commissions on judicial sales and seizures	20,069	44,938
Civil and criminal fees	128,380	127,956
Commissions on licenses and taxes	19,565	17,107
Court attendance	6,324	6,460
Transportation of prisoners	12,274	16,258
Feeding and keeping prisoners	231,018	218,164
Operating grant	81,730	83,686
Tax notices, etc.	<u>37,050</u>	<u>42,959</u>
Total program revenues	<u>583,154</u>	<u>601,596</u>
Net Program Expenses	(2,050,874)	(2,129,793)
General revenues:		
Taxes:		
Ad valorem	2,718,594	3,352,955
State revenue sharing	56,908	56,957
Grants and contributions not restricted to specific programs:		
Federal sources	90,807	57,616
State sources	126,679	122,520
Local sources	52,260	38,080

Interest earned	\$37,006	\$80,990
Miscellaneous	39,299	70,633
Special items:		
Disposal of assets	<u>(4,323)</u>	<u>(27,194)</u>
Change in Net Assets	1,066,356	1,622,764
NET ASSETS		
Beginning of year	<u>1,768,012</u>	<u>2,834,368</u>
End of year	<u>\$2,834,368</u>	<u>\$4,457,132</u>

Financial Analysis of the Government's Funds

As noted earlier, the Bienville Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2007, combined governmental fund balances of \$3,946,310, showed an increase of \$1,450,072 over June 30, 2006. \$3,918,310 of this fund balance is unreserved and undesignated while the remaining \$27,574 is unreserved and designated for inmates.

General Fund Budgetary Highlights

Differences between revenues of the original budget and the final budget amounts were due primarily to increases in ad valorem taxes (due to passage of a new tax), and state and federal source revenues, and a decrease in state grants. Final budget numbers increased for all expenditure categories. This was made possible because of the increase in ad valorem tax revenues and federal grants. The largest increase was for capital outlay due to the purchase of several new vehicles.

Capital Asset and Debt Administration

Capital assets. The Bienville Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2007, amounts to \$510,822 (net of accumulated depreciation). This investment includes furniture, vehicles, and equipment. The increase in capital assets for the year was \$365,087, the majority of which was attributable to purchase of vehicles. Capital assets decreased by \$62,208.

Long-term debt. At the end of the fiscal year, Bienville Parish Sheriff had no debt outstanding.

Requests for Information

This financial report is designed to provide a general overview of the Bienville Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Bienville Parish Sheriff, P.O. Box 328, Arcadia, LA 71001.

July 24, 2007

BASIC FINANCIAL STATEMENTS

Statement A**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana****STATEMENT OF NET ASSETS
June 30, 2007****ASSETS**

Cash and cash equivalents	\$3,874,607
Receivables	73,015
Prepaid assets	73,363
Capital assets (net of accumulated depreciation)	<u>510,822</u>
TOTAL ASSETS	<u>\$4,531,807</u>

LIABILITIES

Accounts payable	\$49,159
Unearned revenue	<u>25,516</u>
TOTAL LIABILITIES	<u>74,675</u>

NET ASSETS

Invested in capital assets, net of related debt	510,822
Unrestricted	<u>3,946,310</u>
TOTAL NET ASSETS	<u>\$4,457,132</u>

The accompanying notes are an integral part of this statement.

Statement B

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2007

Judicial:

Personal services	\$2,014,073
Operating services	294,695
Materials and supplies	239,594
Travel	17,827
Depreciation expense	<u>165,200</u>
Total Program Expenses	<u>2,731,389</u>

Program revenues:

License and permits	70
Commissions on fines and bonds	43,998
Commissions on judicial sales and seizures	44,938
Civil and criminal fees	127,956
Commissions on licenses and taxes	17,107
Court attendance	6,460
Transportation of prisoners	16,258
Feeding and keeping prisoners	218,164
Operating grant	83,686
Tax notices, etc.	<u>42,959</u>
Total program revenues	<u>601,596</u>
Net Program Expenses	(2,129,793)

General revenues:**Taxes:**

Ad valorem	3,352,955
State revenue sharing	56,957

Grants and contributions not restricted to specific programs:

Federal sources	57,616
State sources	122,520
Local sources	38,080
Interest earned	80,990
Miscellaneous	70,633
Special items:	
Sale of assets	<u>(27,194)</u>

Change in Net Assets	1,622,764
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NET ASSETS

Beginning of year	<u>2,834,368</u>
End of year	<u>\$4,457,132</u>

The accompanying notes are an integral part of this statement.

STATEMENT C**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND**

Balance Sheet, June 30, 2007

ASSETS

Cash and cash equivalents	\$3,874,607
Receivables	73,015
Prepaid expenditures	<u>73,363</u>
TOTAL ASSETS	<u>\$4,020,985</u>

LIABILITIES AND FUND EQUITY

Liabilities:

Accounts payable	\$49,159
Unearned revenues	<u>25,516</u>
Total Liabilities	<u>74,675</u>

Fund Equity:

Fund balance:

Unreserved - designated for inmates	27,574
Unreserved - undesignated	<u>3,918,736</u>
Total Fund Equity	<u>\$3,946,310</u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Assets

For the Year Ended June30, 2007

Total Fund Balances at June 30, 2007 - Governmental Funds (Statement C)		\$3,946,310
Cost of capital assets at June 30, 2007	\$1,376,149	
Less: Accumulated depreciation	<u>(865,327)</u>	<u>510,822</u>
Net Assets at June 30, 2007 (Statement A)		<u>\$4,457,132</u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance

For the Year Ended June 30, 2007

REVENUES

Taxes - ad valorem	\$3,352,955
Licenses and permits	70
Intergovernmental revenues:	
Federal grants	57,616
State grants:	
State supplemental pay	83,686
Other	122,520
Local grants	38,080
Fees, charges, and commissions for services:	
Commissions on state revenue sharing	56,957
Commissions on fines and bonds	43,998
Commissions on judicial sales and seizures	44,938
Civil and criminal fees	127,956
Commissions on licenses and taxes	17,107
Court attendance	6,460
Transportation of prisoners	16,258
Feeding and keeping of prisoners	218,164
Tax notices, etc.	42,959
Use of money and property	80,990
Other	70,633
Total revenues	<u>4,381,347</u>

EXPENDITURES

Public safety:	
Current:	
Personal services and related benefits	2,014,072
Operating services	294,695
Materials and supplies	239,594
Travel and other charges	17,827
Capital outlay	365,087
Total expenditures	<u>2,931,275</u>

EXCESS OF REVENUES OVER EXPENDITURES	1,450,072
FUND BALANCE AT BEGINNING OF YEAR	<u>2,496,238</u>
FUND BALANCE AT END OF YEAR	<u><u>\$3,946,310</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2007

Total net change in fund balances - governmental funds (Statement D)	\$1,450,072
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.	199,886
Proceeds from the disposal of assets is reported as revenue in governmental funds. However, in the Statement of Activities, any proceeds are used to determine any gain or loss on the disposal of assets. This is the gross amount of losses for the year before applying proceeds from the disposal.	<u>(27,194)</u>
Change in net assets of governmental activities (Statement B)	<u>\$1,622,764</u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Statement of Fiduciary Net Assets - Agency Funds

June 30, 2007

	<u>TAX COLLECTOR</u>	<u>CIVIL</u>	<u>CRIMINAL</u>	<u>INMATE</u>	<u>FLOWER</u>	<u>SCHOLAR- SHIP</u>	<u>TOTAL</u>
ASSETS							
Cash and cash equivalents	<u>\$1,852,840</u>	<u>\$5,464</u>	<u>\$79,818</u>	<u>\$1,571</u>	<u>\$1,244</u>	<u>\$560</u>	<u>\$1,941,497</u>
LIABILITIES							
Due to taxing bodies and others	<u>\$1,852,840</u>	<u>\$5,464</u>	<u>\$79,818</u>	<u>\$1,571</u>	<u>\$1,244</u>	<u>\$560</u>	<u>\$1,941,497</u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

The accompanying financial statements of the Bienville Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Bienville Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

In the Statement of Net Assets, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net assets are reported in three parts;

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

invested in capital assets, net of any related debt; restricted net assets; and unrestricted net assets.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Allocation of Indirect Expenses - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Type

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Fund Type - Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2007, the sheriff has cash and equivalents (book balances) totaling \$5,816,104 as follows:

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Demand deposits	\$594,724
Petty cash	2,000
Time deposits	<u>5,219,380</u>
Total	<u>\$5,816,104</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2007, are secured as follows:

Bank balances	<u>\$6,396,563</u>
Federal deposit insurance	\$552,244
Pledged securities (uncollateralized)	<u>5,852,415</u>
Total	<u>\$6,404,659</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

F. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

G. VACATION AND SICK LEAVE

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. The sheriff has not adopted a formal policy regarding sick leave. Sick leave is given at the discretion of the sheriff. At June 30, 2007, there is no liability for accumulated vacation or sick leave.

H. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2007.

2. RECEIVABLES

The General Fund receivables of \$73,015 at June 30, 2007, are as follows:

<u>Class of receivables</u>	
Federal grants	\$2,000
State grants	15,300
Fees, charges, and commissions for services	2,500
Feeding and transporting prisoners	19,900
Intergovernmental	20,000
Other receivables	8,200
Due from employees for weapons	5,115
Total	<u>\$73,015</u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

3. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment follows:

Adjusted balance at June 30, 2006	\$1,073,270
Additions	365,087
Deletions	<u>(62,208)</u>
Balance at June 30, 2007	1,376,149
Less accumulated depreciation	<u>(865,327)</u>
Net Capital Assets	<u><u>\$510,822</u></u>

4. PENSION PLAN

Substantially all employees of the Bienville Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to 3.33 percent of their final-average salary for each year of credited service. The retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 6554 Florida Blvd., Suite 215, Baton Rouge, Louisiana 70806, or by calling (800) 586-9049.

Plan members are required by state statute to contribute 10.0 percent of their annual covered salary and the Bienville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Bienville Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

the results of the valuation for the prior fiscal year. The Bienville Parish Sheriff's contributions to the System for the years ended June 30, 2007, 2006, and 2005 were \$161,441, \$149,591, and \$118,299, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Bienville Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$364,830 for the year ended June 30, 2007. Of this amount, \$66,634 was for retiree benefits.

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

	Tax Collector Fund	Civil Fund	Criminal Fund	Inmate Fund	Flower Fund	Scholar- ship Fund	Total
Balance, July 1, 2006	\$2,835,413	\$5,485	\$155,246	\$24,448	\$1,050	\$2,558	\$3,024,200
Additions	19,334,435	549,583	812,773	20,910	1,101	502	20,719,304
Deletions	(20,317,008)	(549,604)	(888,201)	(43,787)	(907)	(2,500)	(21,802,007)
Balance, June 30, 2007	<u>\$1,852,840</u>	<u>\$5,464</u>	<u>\$79,818</u>	<u>\$1,571</u>	<u>\$1,244</u>	<u>\$560</u>	<u>\$1,941,497</u>

7. UNEARNED REVENUES

Commissions of \$58,000 were received February 15, 2002, from City Tele-Coin, Inc. for advance telephone commissions. City Tele-Coin, Inc. will deduct an amount sufficient to allow it to recoup the advanced commissions together with all interest accumulated on said sum at the rate of 8% per annum. The monthly deduction will be computed by amortizing the advance plus accrued interest over a period of eighty-four months. The principal balance at June 30, 2007 is \$25,516, with \$824 having been paid on the principal in the current year.

8. LITIGATION AND CLAIMS

The Bienville Parish Sheriff is not involved in any litigation at June 30, 2007, nor is he aware of any unasserted claims.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

**9. EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

The Bienville Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Bienville Parish Police Jury.

10. DESIGNATED FUND BALANCE

As shown on Statement C, \$27,574, is designated for jail inmates. Revenues are derived from commissions on telephone usage, which is paid by the telephone company. The commissions are designated for inmate benefit and are used for providing those items for inmates which could not otherwise be provided by the sheriff.

The following schedule provides changes in the designated fund balance amounts for the year ended June 30, 2007:

Balance at July 1, 2006	\$22,814
Additions	8,048
Reductions	<u>(3,288)</u>
Balance at June 30, 2007	<u>\$27,574</u>

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2007

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES				
Taxes - ad valorem	\$2,701,000	\$3,352,955	\$3,352,955	
Licenses and permits	100	70	70	
Intergovernmental revenues:				
Federal grants - federal revenue	102,000	78,235	57,616	(\$20,619)
State grants:				
State supplemental pay	80,000	83,686	83,686	
Other state grants	106,400	106,310	122,520	16,210
Local grant	42,500	38,080	38,080	
Fees, charges, and commissions for services:				
Commissions on state revenue sharing	57,000	56,957	56,957	
Commissions on fines and bonds	60,000	45,000	43,998	(1,002)
Commissions on judicial sales and seizures	25,000	46,000	44,938	(1,062)
Civil and criminal fees	148,300	130,378	127,956	(2,422)
Commissions on licenses and taxes	16,000	17,107	17,107	
Court attendance	5,500	6,460	6,460	
Transportation of prisoners	10,000	16,258	16,258	
Feeding and keeping of prisoners	205,000	220,025	218,164	(1,861)
Tax notices, etc	28,380	42,958	42,959	1
Use of money and property	33,000	80,999	80,990	(9)
Other revenue	33,000	43,550	70,633	27,083
Total revenues	<u>3,653,180</u>	<u>4,365,028</u>	<u>4,381,347</u>	<u>16,319</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	2,074,954	2,014,292	2,014,072	220
Operating services	304,240	285,741	294,695	(8,954)
Materials and supplies	259,000	238,443	239,594	(1,151)
Travel and other charges	30,100	18,121	17,827	294
Capital outlay	301,000	350,427	365,087	(14,660)
Total expenditures	<u>2,969,294</u>	<u>2,907,024</u>	<u>2,931,275</u>	<u>(24,251)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>683,886</u>	<u>1,458,004</u>	<u>1,450,072</u>	<u>(7,932)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>851,184</u>	<u>851,184</u>	<u>2,496,238</u>	<u>1,645,054</u>
FUND BALANCES AT END OF YEAR	<u>\$1,535,070</u>	<u>\$2,309,188</u>	<u>\$3,946,310</u>	<u>\$1,637,122</u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2007

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Bienville Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

OTHER SUPPLEMENTARY INFORMATION

PART III

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year June 30, 2007

GENERAL FUND - EXPENDITURE DETAIL

Schedule 2 presents expenditures of the General Fund by department for the year ended June 30, 2007.

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment to recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund accounts for the collection of bonds, fines, and court costs in criminal matters and payment to recipients in accordance with applicable laws.

INMATE FUND

The Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the commissary located at the jail.

FLOWER FUND

The Flower Fund accounts for payroll deductions from employees. Deposits in the fund are used for the purchase of flowers for hospitalized employees and their families and for funerals.

SCHOLARSHIP FUND

The Scholarship Fund accounts for an annual donation by a parish resident. Scholarships are provided to worthy high school graduates who are entering college.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Expenditures, By Department
For the Year Ended June 30, 2007

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL GOVERNMENT			
Taxation - collector - operating services	<u>\$12,088</u>	<u>\$12,088</u>	
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	448,541	445,970	\$2,571
Operating services	53,288	51,633	1,655
Materials and supplies	24,403	23,639	764
Travel and other charges	2,054	1,989	65
Capital outlay	<u>20,245</u>	<u>20,245</u>	
Sub-total administration	<u>548,531</u>	<u>543,476</u>	<u>5,055</u>
Civil services:			
Personal services and related benefits	158,886	158,858	28
Operating services	8,392	8,392	
Materials and supplies	<u>11,508</u>	<u>11,451</u>	<u>57</u>
Sub-total civil services	<u>178,786</u>	<u>178,701</u>	<u>85</u>
Criminal investigation:			
Personal services and related benefits	174,261	174,883	(622)
Operating services	12,072	11,939	133
Materials and supplies	18,862	17,947	915
Travel and other charges	4,586	4,336	250
Capital outlay	<u>3,369</u>	<u>3,369</u>	
Sub-total criminal investigation	<u>213,150</u>	<u>212,474</u>	<u>676</u>
Patrol:			
Personal services and related benefits	602,955	603,826	(871)
Operating services	106,075	104,082	1,993
Materials and supplies	93,154	92,374	780
Travel and other charges	4,055	4,055	
Capital outlay	<u>270,179</u>	<u>290,179</u>	<u>(20,000)</u>
Sub-total patrol	<u>1,076,418</u>	<u>1,094,516</u>	<u>(18,098)</u>

(Continued)

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, By Department, etc.

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
PUBLIC SAFETY: (CONTD.)			
Records and identification:			
Personal services and related benefits	\$32,525	\$32,559	(\$34)
Operating services	2,092	2,092	
Materials and supplies	4,360	4,136	224
Capital outlay	6,590	6,590	
Sub-total records and identification	<u>45,567</u>	<u>45,377</u>	<u>190</u>
Youth investigation and control:			
Personal services and related benefits	140,747	140,899	(152)
Operating services	11,207	11,184	23
Materials and supplies	9,037	8,915	122
Travel and other charges	2,054	2,054	
Sub-total investigation and control	<u>163,045</u>	<u>163,052</u>	<u>(7)</u>
Custody of prisoners:			
Personal services and related benefits	211,528	211,313	215
Operating services	24,833	24,674	159
Materials and supplies	74,178	73,305	873
Travel and other charges	5,372	5,393	(21)
Sub-total custody of prisoners	<u>315,911</u>	<u>314,685</u>	<u>1,226</u>
Communications:			
Personal services and related benefits	248,925	248,170	755
Operating services	52,085	66,205	(14,120)
Materials and supplies	35,941	35,487	454
Capital outlay	17,044	17,044	
Sub-total communications	<u>353,995</u>	<u>366,906</u>	<u>(12,911)</u>
Total expenditures	<u>\$2,907,491</u>	<u>\$2,931,275</u>	<u>(\$23,784)</u>

(Concluded)

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 2007

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOLAR- SHIP FUND	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 2006	<u>\$2,835,413</u>	<u>\$5,485</u>	<u>\$155,246</u>	<u>\$24,448</u>	<u>\$1,050</u>	<u>\$2,558</u>	<u>\$3,024,200</u>
ADDITIONS							
Deposits:							
Sheriff's sales		420,099					420,099
Fines and costs		33,583	748,485				782,068
Garnishments		88,066					88,066
Other deposits		7,835	64,288	20,910	1,101	502	94,636
Taxes, fees, etc.,	<u>19,334,435</u>						<u>19,334,435</u>
Total additions	<u>19,334,435</u>	<u>549,583</u>	<u>812,773</u>	<u>20,910</u>	<u>1,101</u>	<u>502</u>	<u>20,719,304</u>
Total	<u>22,169,848</u>	<u>555,068</u>	<u>968,019</u>	<u>45,358</u>	<u>2,151</u>	<u>3,060</u>	<u>23,743,504</u>
REDUCTIONS							
Deposits settled to:							
Louisiana Forestry Commission	29,561						29,561
Louisiana Tax Commission	4,886						4,886
Bienville Parish:							
Sheriff's General Fund	3,437,727	114,539	115,679				3,667,945
Police Jury	1,899,981						1,899,981
School Board	11,147,648						11,147,648
Assessor	433,867						433,867
Clerk of Court		56,411	52,703				109,114
Library	760,892						760,892
Hospital Service District No. 1	78,519						78,519
Hospital Service District No. 2	112,743						112,743
Recreation District No. 1	193,334						193,334
Shady Grove Recreation Dist.	18,853						18,853
Shiloh Water District	11,513						11,513
North Bienville Fire District	447,312						447,312
Fire Protection District No.4-5	515,145						515,145
Fire Protection District No. 6	173,820						173,820
Fire Protection District No. 7	168,080						168,080
Pension funds	527,661						527,661
Municipalities	136		807				943
District attorney			108,384				108,384
Indigent defender board			102,276				102,276

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 Schedule of Changes in Unsettled Balances
 Due to Taxing Bodies and Others, 2007

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOL- ARSHIP FUND	TOTAL
REDUCTIONS: (CONTD.)							
Deposits settled to: (Contd.)							
Judge's expense account			\$27,220				\$27,220
Criminal court fund			241,243				241,243
Witness fees			27,524				27,524
Second judicial district court			50,855				50,855
Litigants		\$351,116					351,116
Attorneys, appraisers, etc.		6,100					6,100
Juvenile detention center			30,142				30,142
COLE			7,960				7,960
Redemptions		6,724					6,724
Refunds	\$279,715						279,715
Traumatic Injury Trust			11,665				11,665
Case management information sys			5,435				5,435
Jury service compensation			25,101				25,101
Town of Arcadia	75,615						75,615
Other settlements		14,714	81,207				95,921
Other reductions				\$43,787	\$907	\$2,500	47,194
Total reductions	<u>20,317,008</u>	<u>549,604</u>	<u>888,201</u>	<u>43,787</u>	<u>907</u>	<u>2,500</u>	<u>21,802,007</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 2007	<u>\$1,852,840</u>	<u>\$5,464</u>	<u>\$79,818</u>	<u>\$1,571</u>	<u>\$1,244</u>	<u>\$560</u>	<u>\$1,941,497</u>

(Concluded)

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

116 Professional Drive - West Monroe, LA 71291

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**Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance Government Auditing Standards**

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the basic financial statements of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of and for the year ended June 30, 2007 and have issued my report thereon dated July 24, 2007. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Bienville Parish Sheriff's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Bienville Parish Sheriff's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Bienville Parish Sheriff's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Bienville Parish Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the Bienville Parish Sheriff's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Bienville Parish Sheriff's internal control.

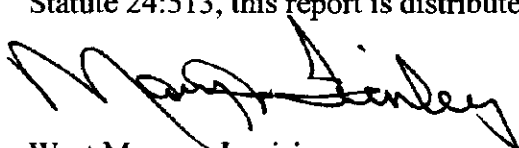
BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2007

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bienville Parish Sheriff's basic financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Bienville parish sheriff, management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana
July 24, 2007

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Bienville Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Bienville Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2007**

There were no audit findings reported in the audit for the year ended June 30, 2006.